

INTEROFFICE MEMO

DATE: OCTOBER 31, 2013
TO: MAYOR AND CITY COUNCIL
 TIM ERNSTER, CITY MANAGER
CC: DEPARTMENT HEADS, CITY ASSISTANTS, & BUDGET OVERSIGHT COMMITTEE
FROM: KAREN DAINES, ASSISTANT CITY MANAGER
RE: MONTHLY REPORT –AUGUST 2013

Attached you will find the report for the month ending August 2013.

General Fund:

- a) For August 2013:
- Total revenues received \$ 922,478
 - Total expenditures were \$ 1,751,563
 - Negative cash flow of \$ -829,085

Fiscal Year totals through August 2013:

- Total revenues received \$ 1,947,995
- Total expenditures were \$ 2,387,217
 - Negative cash flow of \$ -439,222

The General Fund unrestricted fund balance is \$ 14,579,180

Revenue collected through August 2013 increased in comparison to the same period through August 2012 by approximately 3.7%. Expenditures also increased for the same time frame by approximately 3.1%. These numbers are cumulative.

- b) City sales taxes collected for August 2013 increased over August 2012 by approximately 12.78%. The current fiscal year through August 2013 increased over August 2012 by approximately 5.58%.

Bed taxes collected for August 2013 increased over August 2012 by approximately 28.1%. Bed taxes collected for the current fiscal year through August 2013 increased over fiscal year 2011-12 through August 2012 by approximately 9.89%.

Please note previous statements regarding several administrative corrections to this tax category and reference the collection chart shown on pages 2 and 3 of the attachment.

Sales and bed taxes combined for August 2013 over August 2012 increased approximately 14.42%. Cumulative sales and bed taxes collected for the current fiscal year through August 2013 increased over fiscal year 2012-13 through August 2012 by approximately 6.12%.

- c) State shared revenue collection for the month of August 2013 compared to August 2012 show increases in State sales tax by 8.17%, State income tax by 9.22%, VLT (vehicle license tax) for Coconino County a decrease of 2.28% and Yavapai County a decrease of 0.86%.

Collections for the fiscal year through August 2013 compared to fiscal year 2012-13 through August 2012 show increases in State sales taxes 6.71%, State income taxes 9.22%, VLT for Coconino County 0.71% and Yavapai County 1.49%.

All Other Funds:

Most of these funds require inter-fund transfers or planned use of reserves to balance their budgets. Sporadic changes to these funds occur because of the large payments made for expenditures on Capital projects as the work is completed. These notes may be more useful as projects are started and possibly completed during the fiscal year.

- d) The Streets Fund is funded through the State shared revenues of Highway User Revenue Funds (HURF). These dollars are restricted to use of streets/right-of-way maintenance and improvements. The HURF monies received for August 2013 have decreased from August 2012 by approximately 2.33%. Cumulative HURF revenue received for the current fiscal year through August 2013 increased over fiscal year 2012-13 through August 2012 by approximately 4.03%.

For August 2013:

| | |
|---------------------------|------------------|
| • Total revenues received | \$ 63,464 |
| • Total expenditures were | <u>\$ 49,006</u> |
| ○ Positive cash flow of | \$ 14,458 |

Fiscal Year totals through August 2013:

| | |
|---------------------------|------------------|
| • Total revenues received | \$ 130,660 |
| • Total expenditures were | <u>\$ 73,270</u> |
| ○ Positive cash flow of | \$ 57,390 |

The Streets Fund restricted fund balance is \$ 100,323

- e) The Wastewater Enterprise Fund is funded through service charges for City sewer services, permit fees, City sales taxes and miscellaneous charges pertaining to the Wastewater treatment plant.

For August 2013:

| | |
|---------------------------|-------------------|
| • Total revenues received | \$ 809,096 |
| • Total expenditures were | <u>\$ 420,751</u> |
| ○ Positive cash flow of | \$ 388,345 |

Fiscal Year totals through August 2013:

| | |
|---------------------------|-------------------|
| • Total revenues received | \$ 1,600,910 |
| • Total expenditures were | <u>\$ 565,085</u> |
| ○ Positive cash flow of | \$ 1,035,825 |

The Wastewater Fund balance is \$19,416,589

- f) Capital costs will appear as projects are completed. Debt service payments are made in January and June of each year.

Please feel free to contact me with any questions.

Attachments

City of Sedona

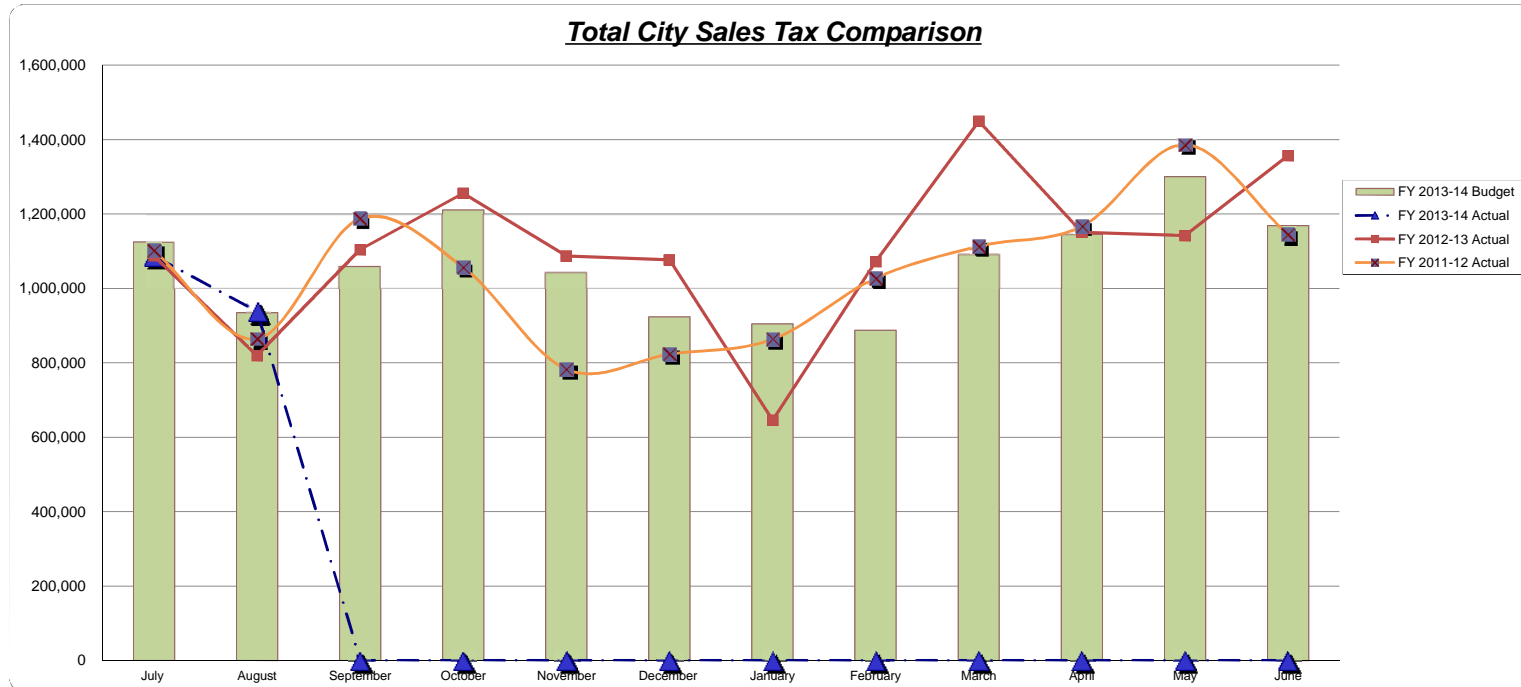
Total Sales Tax Worksheet*

August 31, 2013

| Month | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 | FY 2013 | 2014 Budget | 2014 Collections | Budget Variance | % Change from 2013 | % Change from Budget |
|--------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|-------------------|--------------------|----------------------|
| July | 1,021,011 | 1,181,174 | 1,069,178 | 1,253,632 | 1,252,755 | 1,073,215 | 1,140,395 | 1,101,956 | 1,088,014 | 1,125,247 | 1,086,522 | (38,725) | -0.14% | -3.44% |
| August | 1,043,646 | 1,095,421 | 1,058,491 | 1,230,340 | 1,090,523 | 1,001,376 | 917,875 | 864,440 | 819,342 | 934,761 | 937,493 | 2,732 | 14.42% | 0.29% |
| September | 972,637 | 1,049,959 | 1,032,607 | 1,137,149 | 1,017,988 | 990,181 | 1,022,615 | 1,187,427 | 1,104,196 | 1,060,554 | 0 | 0 | | |
| October | 1,090,521 | 1,139,917 | 1,178,952 | 1,155,616 | 1,601,792 | 1,089,433 | 1,105,755 | 1,056,689 | 1,255,918 | 1,211,006 | 0 | 0 | | |
| November | 1,116,598 | 1,331,960 | 1,331,215 | 1,361,830 | 1,191,160 | 1,075,186 | 1,119,830 | 782,513 | 1,086,679 | 1,044,351 | 0 | 0 | | |
| December | 944,662 | 1,074,367 | 1,156,793 | 1,132,785 | 963,540 | 851,434 | 933,873 | 823,212 | 1,076,903 | 923,625 | 0 | 0 | | |
| January | 918,105 | 1,052,208 | 1,092,120 | 1,026,332 | 938,932 | 906,327 | 1,184,462 | 863,249 | 645,615 | 905,124 | 0 | 0 | | |
| February | 739,579 | 810,751 | 918,581 | 909,590 | 731,583 | 681,004 | 949,379 | 1,027,743 | 1,072,545 | 887,854 | 0 | 0 | | |
| March | 880,416 | 1,102,828 | 1,076,654 | 985,533 | 1,027,075 | 917,669 | 989,770 | 1,113,254 | 1,448,814 | 1,091,884 | 0 | 0 | | |
| April | 1,153,061 | 1,316,931 | 1,383,320 | 1,406,892 | 1,130,233 | 1,218,124 | 1,078,369 | 1,166,803 | 1,150,427 | 1,145,652 | 0 | 0 | | |
| May | 1,214,920 | 1,371,983 | 1,452,116 | 1,345,307 | 1,414,982 | 1,201,785 | 1,385,563 | 1,386,404 | 1,141,710 | 1,300,248 | 0 | 0 | | |
| June | 1,182,999 | 1,370,439 | 1,415,780 | 1,309,472 | 1,172,116 | 1,128,769 | 1,071,808 | 1,144,613 | 1,356,956 | 1,168,794 | 0 | 0 | | |
| Total | \$12,278,155 | \$13,897,940 | \$14,165,807 | \$14,254,478 | \$13,532,679 | \$12,134,503 | \$12,899,694 | \$12,518,303 | \$13,247,119 | \$12,799,099 | \$2,024,015 | (\$35,993) | 6.12% | -1.75% |

* Bed tax is included due to reporting inconsistencies by vendors.

** The fiscal year is July 1 through June 30.



City of Sedona
City Sales Tax Worksheet*
August 31, 2013

| Month | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 | FY 2013 | 2014 Budget | 2014 Collections | Budget Variance | % Change from 2013 | % Change from Budget |
|--------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|------------------|--------------------|----------------------|
| July | 910,058 | 996,957 | 974,527 | 1,090,471 | 1,091,663 | 960,327 | 990,290 | 1,007,417 | 937,988 | 1,013,429 | 937,622 | (75,807) | -0.04% | -7.48% |
| August | 929,412 | 959,309 | 936,208 | 1,078,206 | 946,048 | 905,211 | 811,116 | 772,215 | 731,765 | 885,764 | 825,310 | (60,454) | 12.78% | -6.83% |
| September | 864,026 | 935,943 | 913,440 | 995,314 | 900,249 | 879,793 | 903,806 | 1,074,275 | 955,485 | 934,429 | 0 | 0 | | |
| October | 926,902 | 993,857 | 1,028,001 | 1,003,308 | 1,404,914 | 917,945 | 946,879 | 957,297 | 1,056,130 | 1,035,190 | 0 | 0 | | |
| November | 966,713 | 1,132,828 | 1,150,409 | 1,153,786 | 1,050,768 | 955,527 | 963,330 | 722,572 | 947,436 | 954,161 | 0 | 0 | | |
| December | 829,911 | 945,040 | 1,030,312 | 996,414 | 849,411 | 743,467 | 802,029 | 767,186 | 948,476 | 815,328 | 0 | 0 | | |
| January | 837,052 | 932,005 | 984,569 | 922,971 | 845,338 | 844,478 | 1,089,035 | 784,573 | 590,805 | 884,131 | 0 | 0 | | |
| February | 674,747 | 721,147 | 829,764 | 820,913 | 652,309 | 618,218 | 867,842 | 555,349 | 911,795 | 688,442 | 0 | 0 | | |
| March | 791,033 | 946,908 | 952,748 | 865,714 | 895,830 | 791,810 | 877,814 | 831,578 | 1,193,049 | 838,346 | 0 | 0 | | |
| April | 993,347 | 1,136,679 | 1,189,178 | 1,205,553 | 978,642 | 1,086,706 | 931,961 | 1,001,545 | 989,177 | 1,022,993 | 0 | 0 | | |
| May | 1,083,436 | 1,168,552 | 1,236,550 | 1,134,980 | 1,185,283 | 1,035,951 | 1,274,314 | 1,181,525 | 988,778 | 1,150,359 | 0 | 0 | | |
| June | 1,034,180 | 1,284,106 | 1,236,953 | 1,087,411 | 1,015,169 | 968,830 | 969,086 | 1,015,347 | 1,138,780 | 995,594 | 0 | 0 | | |
| Total | \$10,840,817 | \$12,153,331 | \$12,462,660 | \$12,355,039 | \$11,815,623 | \$10,708,262 | \$11,427,502 | \$10,670,880 | \$11,389,664 | \$11,218,166 | \$1,762,932 | (136,261) | 5.58% | -7.17% |

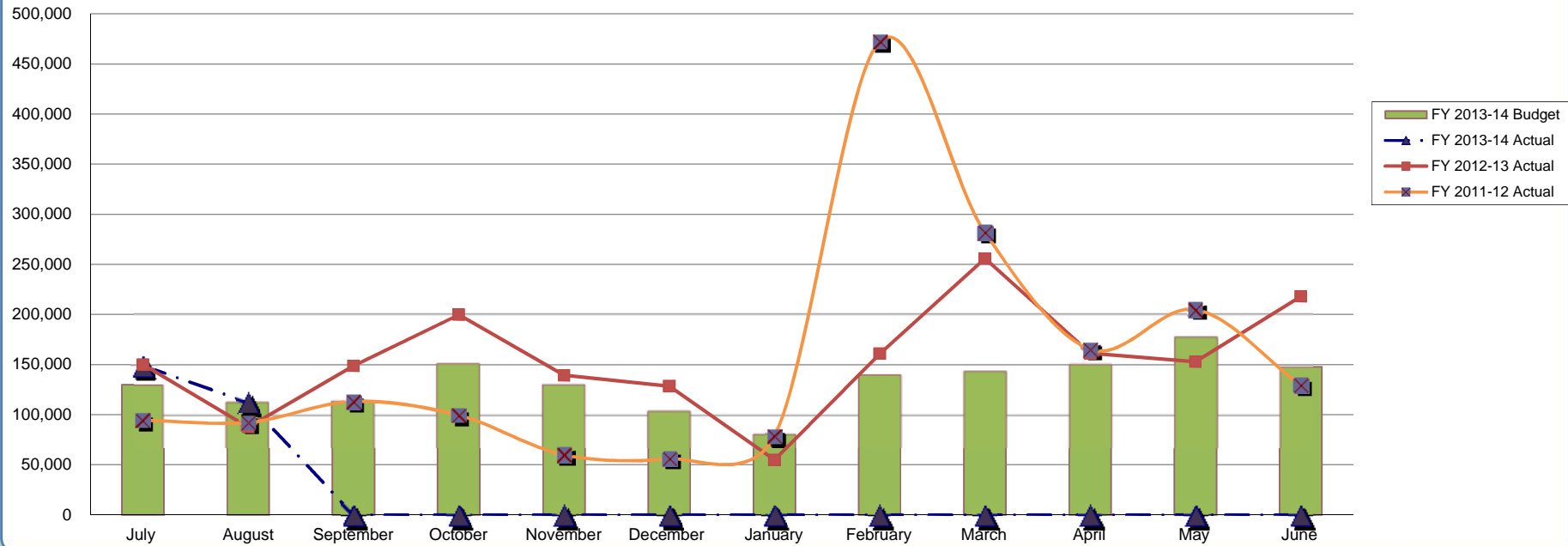
City Sales Tax Comparison



City of Sedona
City BED Tax Worksheet*
August 31, 2013

| Month | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 | FY 2013 | 2014 Budget | 2014 Collections | Budget Variance | % Change from 2013 | % Change from Budget |
|--------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|--------------------|----------------------|
| July | 110,953 | 184,217 | 94,651 | 163,161 | 161,092 | 112,888 | 150,106 | 94,538 | 150,026 | 129,929 | 148,900 | 18,970 | -0.75% | 14.60% |
| August | 114,234 | 136,112 | 122,283 | 152,135 | 144,475 | 96,165 | 106,760 | 92,226 | 87,577 | 112,811 | 112,183 | (628) | 28.10% | -0.56% |
| September | 108,611 | 114,016 | 119,167 | 141,835 | 117,740 | 110,387 | 118,808 | 113,153 | 148,710 | 113,666 | 0 | 0 | | |
| October | 163,619 | 146,060 | 150,951 | 152,308 | 196,878 | 171,488 | 158,876 | 99,392 | 199,788 | 150,777 | 0 | 0 | | |
| November | 149,885 | 199,132 | 180,805 | 208,044 | 140,392 | 119,659 | 156,500 | 59,941 | 139,243 | 130,264 | 0 | 0 | | |
| December | 114,751 | 129,327 | 126,481 | 136,372 | 114,129 | 107,967 | 131,845 | 56,026 | 128,427 | 103,847 | 0 | 0 | | |
| January | 81,053 | 120,203 | 107,551 | 103,361 | 93,595 | 61,849 | 95,428 | 78,675 | 54,811 | 80,966 | 0 | 0 | | |
| February | 64,832 | 89,605 | 88,817 | 88,677 | 79,274 | 62,786 | 81,537 | 472,393 | 160,750 | 139,899 | 0 | 0 | | |
| March | 89,383 | 155,920 | 123,907 | 119,819 | 131,246 | 125,860 | 111,956 | 281,677 | 255,765 | 143,444 | 0 | 0 | | |
| April | 159,715 | 180,252 | 194,142 | 201,339 | 151,591 | 131,418 | 146,407 | 165,257 | 161,250 | 150,238 | 0 | 0 | | |
| May | 131,484 | 203,431 | 215,566 | 210,327 | 229,699 | 165,834 | 111,249 | 204,880 | 152,932 | 177,328 | 0 | 0 | | |
| June | 148,818 | 86,333 | 178,827 | 222,061 | 156,948 | 159,939 | 102,722 | 129,266 | 218,176 | 147,763 | 0 | 0 | | |
| Total | \$1,437,338 | \$1,744,609 | \$1,703,147 | \$1,899,439 | \$1,717,057 | \$1,426,241 | \$1,472,193 | \$1,847,423 | \$1,857,455 | \$1,580,933 | \$261,083 | 18,342 | 9.88% | 7.56% |

City BED Tax Comparison



| | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FYB 2014 | FYTD 2014 |
|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|
| Grand Total | \$12,278,155 | \$13,897,940 | \$14,165,807 | \$14,254,478 | \$13,532,680 | \$12,134,503 | \$12,899,694 | \$12,518,303 | \$13,247,119 | \$12,799,099 | \$2,024,015 |

**CITY SALES TAX COLLECTION SUMMARY
FY 2013-2014**

| | <u>BED TAX</u> | <u>CITY SALES TAX</u> | <u>ALLOCATED TO GENERAL FUND</u> | <u>CITY SALES TAX</u> | <u>ALLOCATED TO WASTEWATER FUND</u> | <u>TOTAL SALES TAX COLLECTED</u> | <u>COLLECTION MONTH</u> |
|---------------------------------|------------------------|-----------------------|----------------------------------|-------------------------|-------------------------------------|----------------------------------|-------------------------|
| July | -0.75% \$148,899.55 | 8.29% \$609,454.58 | \$758,354.13 | -12.53% \$328,167.85 | \$328,167.85 | -0.14% \$1,086,521.98 | June |
| August | \$112,183.25 | \$536,451.50 | \$648,634.75 | \$288,858.51 | \$288,858.51 | \$937,493.26 | July |
| September | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | August |
| October | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | September |
| November | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | October |
| December | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | November |
| January | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | December |
| February | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | January |
| March | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | February |
| April | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | March |
| May | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | April |
| June | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | May |
| TOTAL 2013-2014 | \$261,082.80 | \$1,145,906.08 | \$1,406,988.88 | \$617,026.36 | \$617,026.36 | \$2,024,015.24 | |
| TOTAL FY 2012-2013 | \$237,602.95 | \$1,001,851.62 | | \$667,901.04 | | \$1,907,355.61 | |
| DIFFERENCE | \$23,479.85 | \$144,054.46 | | (\$50,874.68) | | \$116,659.63 | |
| % INCR/DECR | 9.88% b | 14.38% b | | -7.62% | | 6.12% | |
| Total City Sales Tax comparison | | | 5.58% | | | | |

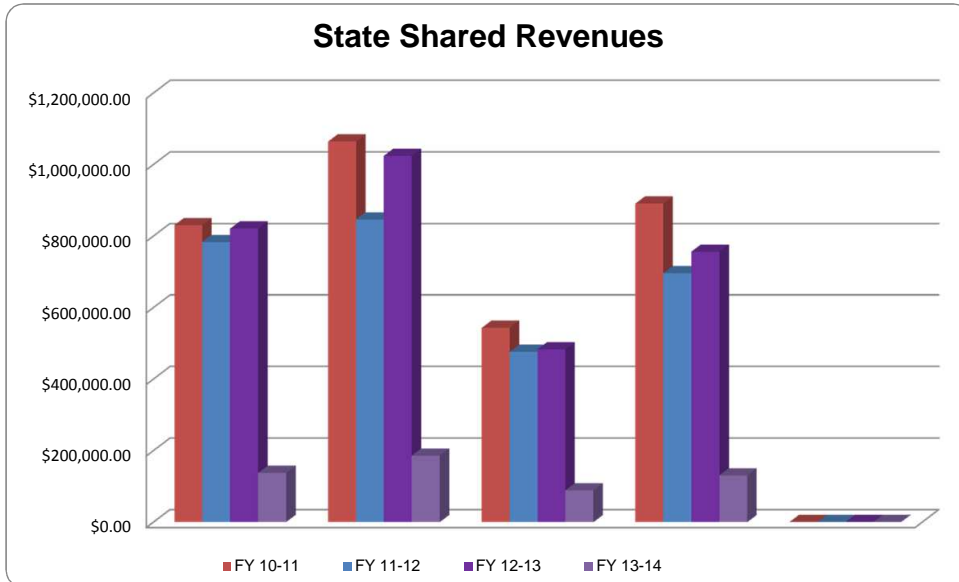
**ARIZONA DEPARTMENT OF REVENUE
2013-2014
STATE SHARED REVENUE**

GENERAL FUND:

STREETS FUND:

| | | STATE SALES TAX | | STATE INCOME TAX | | VEHICLE LICENSE TAX | | H.U.R.F. | | |
|------------------------|----------|---------------------|----------|---------------------|----------|---------------------|----------------|--------------------|----------|---------------------|
| | | | | | | COCONINO COUNTY | YAVAPAI COUNTY | | | |
| July | 5.34% | \$70,280.12 | 9.22% | \$93,259.18 | 4.09% | \$9,742.39 | 4.00% | \$34,371.73 | 10.84% | \$67,196.49 |
| August | 8.17% | \$67,333.16 | 9.22% | \$93,259.18 | -2.28% | \$10,310.71 | -0.86% | \$34,904.88 | -2.33% | \$63,463.93 |
| September | -100.00% | | -100.00% | | -100.00% | | -100.00% | | -100.00% | |
| October | -100.00% | | -100.00% | | -100.00% | | -100.00% | | -100.00% | |
| November | -100.00% | | -100.00% | | -100.00% | | -100.00% | | -100.00% | |
| December | -100.00% | | -100.00% | | -100.00% | | -100.00% | | -100.00% | |
| January | -100.00% | | -100.00% | | -100.00% | | -100.00% | | -100.00% | |
| February | -100.00% | | -100.00% | | -100.00% | | -100.00% | | -100.00% | |
| March | -100.00% | | -100.00% | | -100.00% | | -100.00% | | -100.00% | |
| April | -100.00% | | -100.00% | | -100.00% | | -100.00% | | -100.00% | |
| May | -100.00% | | -100.00% | | -100.00% | | -100.00% | | -100.00% | |
| June | -100.00% | | -100.00% | | -100.00% | | -100.00% | | -100.00% | |
| TOTAL 2013-2014 | | \$137,613.28 | | \$186,518.36 | | \$20,053.10 | | \$69,276.61 | | \$130,660.42 |
| TOTAL 2012-2013 | | \$128,964.93 | | \$170,774.18 | | \$19,911.39 | | \$68,259.15 | | \$125,603.56 |
| DIFFERENCE | | \$8,648.35 | | \$15,744.18 | | \$141.71 | | \$1,017.46 | | \$5,056.86 |
| % INCR/DECR | | 6.71% | | 9.22% | | 0.71% | | 1.49% | | 4.03% |

\$544,121.77



General Ledger

Revenue vs Expenses Summary

Fiscal Year: 2013-2014
 Fiscal Period: AUGUST



City of Sedona

102 Roadrunner Drive
 Sedona, AZ 86336

| Fund | Description | Fund Balance 07/01/13 | Revenues Aug-13 | Expenses Aug-13 | Revenue over Expenditure YTD | Fund Balance 8/31/2013 |
|------|------------------------------|-----------------------------|----------------------------|----------------------------|---------------------------------|-----------------------------|
| 10 | General Fund | 15,018,564.30 | 1,947,832.99 | 2,387,217.24 | -439,384.25 | 14,579,180.05 |
| | | <u>15,018,564.30</u> | <u>1,947,832.99</u> | <u>2,387,217.24</u> | <u>-439,384.25</u> | <u>14,579,180.05</u> |
| 11 | Streets Fund | 42,932.30 | 130,660.42 | 73,269.82 | 57,390.60 | 100,322.90 |
| 16 | Grants Fund | 174,503.66 | 2,996.60 | 10,686.26 | -7,689.66 | 166,814.00 |
| 18 | P.A.N.T. Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | <u>217,435.96</u> | <u>133,657.02</u> | <u>83,956.08</u> | <u>49,700.94</u> | <u>267,136.90</u> |
| 20 | Development Impact Fees Fund | 3,567,402.33 | 25,304.35 | 6,936.00 | 18,368.35 | 3,585,770.68 |
| 22 | Capital Fund | 6,003,097.13 | 5,803.13 | 54,378.30 | -48,575.17 | 5,954,521.96 |
| 24 | CFD Summit Fund | 121,784.56 | 3.26 | 0.00 | 3.26 | 121,787.82 |
| 25 | CFD Fairfield Fund | 845,831.42 | 25.82 | 0.00 | 25.82 | 845,857.24 |
| 26 | Art In Public Places Fund | 47,074.15 | 28.94 | 0.00 | 28.94 | 47,103.09 |
| | | <u>10,585,189.59</u> | <u>31,165.50</u> | <u>61,314.30</u> | <u>-30,148.80</u> | <u>10,555,040.79</u> |
| 59 | Wastewater Enterprise Fund | 18,380,851.41 | 1,600,822.34 | 565,084.77 | 1,035,737.57 | 19,416,588.98 |
| | | <u>18,380,851.41</u> | <u>1,600,822.34</u> | <u>565,084.77</u> | <u>1,035,737.57</u> | <u>19,416,588.98</u> |
| | Report Totals: | <u>44,202,041.26</u> | <u>3,713,477.85</u> | <u>3,097,572.39</u> | <u>615,905.46</u> | <u>44,817,946.72</u> |

| |
|----------------------|
| General Fund |
| Special Revenue Fund |
| Capital Fund |
| Wastewater Fund |

City of Sedona

Department Expense Budget Comparison

August 31, 2013

| Account Number | Description | FY 2014 Budget | YTD Actual | Variance | % of Budget |
|----------------|------------------------------------|------------------|-----------------|------------------|-------------|
| 10 | GENERAL FUND | | | | |
| | Expense | | | | |
| 5210 | CITY COUNCIL | \$ 53,840.00 | \$ 6,152.92 | \$ 47,687.08 | 11.43% |
| 5220 | CITY MANAGER | \$ 698,982.00 | \$ 101,799.90 | \$ 597,182.10 | 14.56% |
| 5221 | HUMAN RESOURCES | \$ 181,238.00 | \$ 26,243.41 | \$ 154,994.59 | 14.48% |
| 5222 | FINANCIAL SERVICES | \$ 473,470.00 | \$ 54,312.31 | \$ 419,157.69 | 11.47% |
| 5224 | INFORMATION TECHNOLOGY | \$ 738,277.00 | \$ 243,536.25 | \$ 494,740.75 | 32.99% |
| 5230 | LEGAL | \$ 460,686.00 | \$ 69,884.50 | \$ 390,801.50 | 15.17% |
| 5240 | CITY CLERK | \$ 239,306.00 | \$ 29,328.60 | \$ 209,977.40 | 12.26% |
| 5242 | PARKS & RECREATION | \$ 359,249.00 | \$ 64,980.98 | \$ 294,268.02 | 18.09% |
| 5245 | GENERAL SERVICES | \$ 3,043,110.00 | \$ 826,081.71 | \$ 3,758,021.29 | 27.15% |
| 5310 | COMMUNITY DEVELOPMENT | \$ 1,146,286.00 | \$ 150,699.25 | \$ 995,586.75 | 13.15% |
| 5320 | PUBLIC WORKS | \$ 1,845,964.00 | \$ 295,691.95 | \$ 1,550,272.05 | 16.02% |
| 5510 | POLICE | \$ 3,517,752.00 | \$ 481,495.37 | \$ 3,036,256.63 | 13.69% |
| 5520 | MUNICIPAL COURT | \$ 312,344.00 | \$ 37,010.09 | \$ 275,333.91 | 11.85% |
| | Expense | \$ 13,070,504.00 | \$ 2,387,217.24 | \$ 12,224,279.76 | 18.26% |
| 11 | STREETS FUND | | | | |
| | Expense | \$ 2,266,077.00 | \$ 73,269.82 | \$ 2,192,807.18 | 3.23% |
| 16 | GRANTS FUND | | | | |
| | Expense | \$ 1,058,500.00 | \$ 10,686.26 | \$ 1,870,313.74 | 1.01% |
| 18 | P.A.N.T. FUND | | | | |
| | Expense | \$ 84,056.00 | \$ - | \$ 84,056.00 | 0.00% |
| 20 | DEVELOPMENT IMPACT FEE FUND | | | | |
| | Expense | \$ 1,943,000.00 | \$ 18,368.35 | \$ 1,924,631.65 | 0.95% |
| 22 | CAPITAL FUND | | | | |
| | Expense | \$ 4,669,302.00 | \$ 54,378.30 | \$ 4,764,528.70 | 1.16% |
| 25 | CFD FAIRFIELD FUND | | | | |
| | Expense | \$ 770,000.00 | \$ - | \$ 770,000.00 | 0.00% |
| 26 | ART IN PUBLIC PLACES FUND | | | | |
| | Expense | \$ 65,000.00 | \$ - | \$ 65,000.00 | 0.00% |
| 59 | WASTEWATER ENTERPRISE FUND | | | | |
| 5250 | WASTEWATER ADMINISTRATION | \$ 7,001,055.00 | \$ 166,870.93 | \$ 6,834,184.07 | 2.38% |
| 5252 | WASTEWATER CAPITAL | \$ 2,692,819.00 | \$ 157,659.85 | \$ 2,620,515.15 | 5.85% |
| 5253 | WASTEWATER TREATMENT PLANT | \$ 2,524,986.00 | \$ 240,553.99 | \$ 2,284,432.01 | 9.53% |
| | Expense | \$ 12,218,860.00 | \$ 565,084.77 | \$ 11,739,131.23 | 4.62% |
| Expense Total | | \$ 36,145,299.00 | \$ 3,109,004.74 | \$ 35,634,748.26 | 8.60% |